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IMPROVEMENTS IN ASSESSMENT SYSTEM

Suggestions and Recommendations By the Special Revenue Commission.

In its report to the governor and legislature of the state, the special revenue commission created at the special legislative session last winter, has suggested some important changes in the administration of assessment of property for taxation. The substance follows:

Chief among the causes for taxation waste in New Mexico is that of defective administration. The weakest point in the system is found in the office of the county assessor. This official is most often selected for his vote getting qualifications rather than his ability, good judgment and fairness. "Our only road to tax reform is one which leads away from the conception of tax administration as a political office-holding and approaches the conception of the administrator as a professional technician whose property and well being depends entirely upon his skill, impartiality and industry."

In view of the substantial progress that has been made in tax administration since the creation of the state tax commission, further improvement may be anticipated by strengthening this commission. There should be provision made for the appointment of three men on a full time basis with adequate salaries. The term should be six years, one term expiring every two years and incumbents should be eligible for reappointment. Commissioners should be removable by the governor only on grounds of established inefficiency. The commissioners themselves should travel about the state in order to become thoroughly familiar with conditions in different sections and for the purpose of hearing appeals and complaints.

The tax commission should be the keystone of the tax administration arch; the ultimate power for determining assessments of all types should rest with it, subject, of course, to review by the courts. It should have full authority to make adjustments on appeal as well as power of initiative to correct individual assessments, to make blanket increases or decreases or to demand re-assessments in counties or subdivisions thereof.

After careful consideration of various types of administration, it seems best to recommend one which seems best adapted to existing conditions in New Mexico. This involves a state tax commission constituted as indicated above and an organization of district and local assessors appointed by the commission. These assessors should be selected because of fitness and should hold office indefinitely subject to removal by the state tax commission on grounds of disloyalty or inefficiency.

Assessment districts should be formed corresponding somewhat to the judicial districts but with some consideration for economic and physical characteristics of the country and the size of the assessment task to be performed. Each district should be in charge of a district supervisor of assessors who would be responsible to the tax commission for the assessment of property and incomes within his district. He should have direct and complete control over local assessors and deputies and should have power subject to the approval of the state tax commission to have assessors or deputies from one county to another temporarily as the work should require.

District supervisors should be selected from the best material now available among the assessors and deputies in the counties. They should be furnished with such materials and instructions as may be necessary to equip them as experts in valuation and income tax procedure, and to accomplish this the tax commission should be supplied with sufficient funds to provide such materials and instructions. For this purpose the supervisors should meet

STAGE ALL SET FOR XMAS BOXING

The Twenty-Fourth Infantry Arena Will Be the Scene of Some Fast Fighting Christmas Day.

That the boxing bout on Christmas day at the 24th Infantry Arena will be the biggest thing ever pulled off on the border is an assured fact. Athletic Director Lieut. White has proven himself a wonderful matchmaker and the program is a genuine all the way through. El Paso fight fans have taken a great deal of interest in this program, and a number of them are expected here on the morning train on Christmas day. That they appreciate the work of Hayden and Jones is shown by the fact that the neighborhood at the Punch Bowl at Fort Bliss did all he could to stage these two favorites in El Paso on that day, but his card in a little too late. Lieut. White realizing the possibility of these two men making a strong drawing card for the holiday bout.

Here is the line-up of fighters and the number of rounds they are to go: Young Jones vs. Speedball Hayden, 20 rounds.

Kid Brown vs. Cyclone Briggs, 8 rounds.

Shanty Smith vs. Battling White, 4 rounds.

Duke Cabell vs. Battling Dudley, 4 rounds.

Lieut. White announces that the program will start promptly at two o'clock, and urges all to be on time.

MOUNTAIN BANK IN TROUBLE; CATTLE AND BEAN LOANS BLAMED

Santa Fe, Dec. 20.—The failure of the Mountain State Bank, at Monticello, officially confirmed, is the second in New Mexico in less than two months, but the only one chargeable directly to the financial stringency. Bank Examiner James B. Read stated that the bank was under charge of O. J. Miller, his assistant. The bank examiner gave depleted reserves as the cause of the failure. The bank had made heavy loans, chiefly on bean growers warehouse receipts and chattel mortgages from stockmen. The loans so far as he knew were for the most part, if not wholly, made on adequate security, but the falling market for beans as well as cattle made it impossible for the bank to force liquidation on the part of its borrowers. Mr. Read said it was likely that the bank would pull out of the whole and open again.

Resources of state banks in New Mexico at the close of business on November 15, according to the statement issued by the bank examiner today were \$27,505,305, a slight increase over the previous statement.

from time to time with the tax commission, and at such conferences instructions could be made clear and the difficult problem of procedure could be explained.

The task of assessment, whether it be that of valuing property or arriving at net incomes, is a technical task in which trained judgment is necessary. That judgment can scarcely be expected to be impartial and accurate so long as the assessor must have regard for the local political effects of his acts. Moreover, so long as an assessor has nothing to gain from industry and efficiency, these qualities can scarcely be expected to develop. The problem of assessment is already of great importance both from the point of view of the amounts of money involved, and from the point of view of equity in the distribution of the burdens of taxation of burdens among propertyowners. The introduction of an income tax will add burdens which it would be fully to impose upon the present organization. The increase in public functions which appears to be the trend of the times will make the whole problem progressively greater. In our opinion it is wise in this case to proceed boldly and to adopt an organization for the valuing property and assessing incomes which will lift the whole procedure out of political local politics.

Playing Mother and Father to His Baby Brother



This is a common sight in Poland today, eight and ten-year-old children mothering and fathering their baby brothers and sisters. This photograph, secured by an American Jewish Relief worker at Wroclaw-Litzk, shows an eight-year-old boy feeding his little brother from a bowl of hot soup just secured at a feeding station supported through American funds. The relief workers found 10,000 children, mostly war orphans, living in deserted dog-outs at Wroclaw-Litzk.

It is to aid such waifs as these that the European Relief Council has been formed by merging the relief activities of the American Relief Administration, the American Red Cross, the American Friends Service Committee (Quakers), the Federal Council of the Churches of Christ in America, the Jewish Joint Distribution Committee, the Knights of Columbus, the Y. M. C. A. and the Y. W. C. A.

DUKE CITY TO HAVE TRACKLESS SUBURBAN CARS

The Albuquerque Electric Company has ordered five new trackless street cars which will be put into service early in the spring for the handling of the city's suburban traffic. The new cars will be operated on a regular schedule, will accommodate 17 passengers and will have transfer privileges same as other cars. The cars have rubber tires, are propelled by gasoline and will have the same comforts as a heavy automobile. The cars will be operated between the city and Alamogordo, Los Grupos and other suburban points. A fleet of motor trucks will also operate between the city and Bernalillo, Espanola and Belen.

Hayden and Jones to Meet Again

MIDDLEWEIGHTS WILL TOP THE COLUMBUS CHRISTMAS BILL.

Briggs and Brown in Semi-Final

Speedball Hayden of Columbus and Gaurilla Jones of New Orleans are to meet in a 20-round boxing contest here in the Camp Furlong arena Christmas afternoon at 10 o'clock. The men met here Thanksgiving day, Jones losing to Hayden on a foul.

Hayden is in training in Marshall Jackson's club rooms and is reported as being in perfect condition this early. Jones has taken over "The Old Master"—Rufus Williams—a man who has fought Speedball Hayden five times, as trainer.

According to a "popularity vote" Jones rates the most popular of the two middleweights, that is, he seems to have the largest following despite the fact that he lost the first fight to Hayden on a foul. However, the betting today is even.

The semi-windup to this main go will bring Cyclone Briggs of El Paso in against Brown of Columbus, in a scheduled eight-round contest. Brown is a pupil of Kid Ross. He promises to meet outsize Ross in the matter of cleverness. It will be remembered that Ross was long ruled the fanciest boxer of all middleweights ever seen along the border. Ross simply had it on all the world in the matter of cleverness and in fast work. But there was something lacking in his fight making-up. He would fight men he could always box rings around, yet meet up with a knock out against comparatively slow and sluggish brutes. In exhibition bouts, Ross always proved a show by himself. Work vouchers

declaring Ross is making a clever boxer of Brown and that Brown has the right fighting spirit to go ahead and do what his father has consistently failed to do along the border for the past half dozen years.

Briggs is in training in El Paso. He will move to Columbus Thursday. These men are welterweights—Briggs is a native of Rochester, N. Y., but was formerly a member of the 24th Infantry.

Smith and White will go on the Christmas card in a four-round preliminary. These men are lightweights. They promise one of the fastest matches of the season along the border. In training camp yesterday, Smith cooled two of his sparring partners with 15-ounce mitts. He is one of the best all-round athletes in the 24th Infantry.

VILLISTAS MUST WAIT COURT DECISION

Little Likelihood that the Supreme Court will Render a Decision For Some Days.

Santa Fe, Dec. 20.—There appears little likelihood that the New Mexico Supreme Court will render a decision for some days in the case of the 16 Villistas murderers seeking through habeas corpus proceedings to secure freedom under pardons granted by Governor Larrabee on November 22nd. Judge Sam G. Stratton, who has been sitting in the absence of Justice Raymond, is leaving today for his home in Clovis. His departure before the decision is reached is understood to mean no decision will be made until his return to Santa Fe, probably some time after the holidays. The Villistas are being held under an injunction from the district court.

STARR TO DIE JANUARY 14 IN DONA ANA COUNTY JAIL

Santa Fe, Dec. 22.—The supreme court of New Mexico today set January 14 as the date for the hanging at Las Cruces of Jesse O. Starr, convicted of the killing of Sheriff Dwight Stevens of Luna county in a battle with a posse headed by Stevens pursuing a gang of jail breakers from the Luna county jail at Deming. The high court acted immediately upon receiving the mandate from the United States court, which dissolved the appeal of Starr. The latter, now a prisoner in the penitentiary, has maintained an appearance of good humor and unbecoming. Executive clemency is the only hope now of the young murderer, who is a member of a prominent Texas family, and whose real name has never been made public.

Governor Larrabee stated today that no application for his interference had as yet been received. He will go out of office two weeks before the execution, and the final decision would lie with Governor-elect McChesney in case an appeal for his life is made.

The supreme court also received the mandate in the case of Charles Schmidt, one of Starr's companions in the jailbreak and in the battle, who was sentenced to life imprisonment. His appeal was denied. He is already in the penitentiary.

WOMEN ADMITTED FREE MUST PAY WAR TAX

Revenue officers are going to prosecute proprietors of places of amusement including dances, who charge men and admitted women free and who fail to collect war taxes for the women, according to an announcement made a few days ago by El Paso officers.

The law provides that where some persons are admitted free and others are charged, that the free admissions shall be taxed as though a fee had been paid. Already in Texas several proprietors of amusements have been arrested and other cases will follow, some probably in El Paso, according to officers.

"The longer they continue, the more they will have to pay as a penalty," a revenue agent said. "If they stop the practice of neglecting the war tax, and tend to business, they will get along all right, but delinquency will cost money."

SERGEANT PETERSON HELD WITHOUT BOND

Sergeant Peterson, charged with the killing of Mrs. Speedball Hayden, was brought here from Deming yesterday and given a preliminary hearing before Judge Cole. Peterson was bound over to the grand jury without bond and was taken back to the Deming jail that afternoon.

MRS. AMBROSE DEAD

Word was received from Deming yesterday morning announcing the death of Mrs. Alice Ambrose a former resident of this city.

The Public Health Service Hospital at Camp Cody is now ready for patients.

PREDICT TRADE SLUMP EARLY IN APRIL

Wholesale Prices Have Fallen 25 Per Cent, But Cost of Living Drops Only Ten.

Termination of the present trade slump in April is predicted by the Harvard University Economics Research Institute and other leading forecasters. Slowing easing credit conditions, rapid price declines and absorption of surplus stocks of goods in many lines bear out this prediction. All danger of a panic have passed.

Key to Revival.
Most authorities agree that real revival is unlikely until war inflation is squeezed out of prices. This has already happened in a number of commodities. They should recover first. Many others, however, are still too high to attract buyers.

Living Costs.
Although wholesale prices have fallen around 25 per cent from the peak, the cost of living is down less than 10 per cent. This is due to high retail, high coal prices and the slow to fall loans or pass on wholesale reductions to the public. Retail price cuts have been greeted by anxious purchasing power and a large pent-up demand.

Uncertain Outlook.
Business generally continues in an uncertain mood. A firmer undertone appeared in a few lines last week, however. Holiday buying has helped retail trade. Print cloth sales are reported the largest in weeks. Hairdressing recently took the first step in months. Woollens and silks are moving better.

St. Louis Plan.
Sentiment among merchants to place orders more liberally for spring is spreading. St. Louis stores having announced their intention of going into the market. An early Easter, cheaper raw materials, better credit conditions and the desire to prevent further unemployment are their reasons for buying.

Adverse Factors.
Smaller banks clearings and rising business failures remind that readjustment is proceeding. Bradstreet's report for November business were 1,005 with liabilities of \$3,751,000. This total of losses was a new high record for November.

Industrial Conditions.
The Credit Clearing House says there is less buying at present and greater indebtedness than in 1919 in 1918. It bases its reports on information from many business houses. A survey by the National Industrial Conference Board in 45 states shows spreading industrial depression, but no serious unemployment yet.

Wheat Recoveries.
Larger export sales, unfavorable foreign crop reports and hope of financial aid from congress have caused wheat to advance 25 cents a bushel from its recent low point. October exports of wheat of 26,000,000 bushels were the largest in history.

Cotton Low.
Cotton at around 16 cents a pound is believed at rock bottom. It has dropped from above 40 since summer. Poor demand for cotton goods has caused three-fourths of the English cotton industry to cut from a 40 to a 24 hour weekly working basis.

Southern planters meeting this week are discussing curtailment of acreage. Former attempts to cut planting have always failed—John W. Hill, Financial Editor Iron Trade Review.

ROSWELL MAN FALLS FROM WINDMILL TOWER

Roswell, Dec. 20.—Gilbert Pickering of this city, not instant death last week while working on the Davis ranch seven miles north of here, when he slipped off the top of a windmill tower, fell thirty feet to the ground and broke his neck. Mr. Pickering was an employee of the Mable-Lowrey Hardware company and was doing some repair work on the mill when the accident happened. The body was brought to this city where a coroner's jury investigated the facts in the case. He is survived by a wife and five children.